

2012 Allen County Property Tax Report with Comparison to 2011

Legislative Services Agency

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This report describes property tax changes in Allen County between 2011 and 2012. In 2012 tax changes in each county were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. In 2012, for the first time in years, tax bill changes were not affected by statewide policy changes. The big 2008 tax reform was fully phased in by 2011. There were some statewide trends. The effects of the Great Recession lingered in many counties, depressing assessed value growth. Taxes in rural counties were affected by a large increase in farmland assessed values.

In Allen County the average tax bill for all taxpayers decreased by 1.1%. This tax bill drop was the result of a 0.3% increase in the tax levy of all local government units, combined with a slight 0.5% increase in certified net assessed value. Increases in homestead and farmland assessments were offset by decreases in other residential and business assessments, which may have been a legacy of the recession. The levy increased less than net assessed value, so tax rates fell modestly in most Allen County tax districts. Allen County's tax cap credits as a percentage of levies were almost unchanged in 2012.

| | Average Change in Tax Bill, All Property | Total Levy, All Units | Certified Net Assessed Value | Tax Cap Credits % of Levy |
|---------------|---|-----------------------|---------------------------------|------------------------------|
| 2012 | -1.1% | \$346,798,301 | \$12,741,704,078 | 9.8% |
| Change | | 0.3% | 0.5% | 0.1% |
| 2011 | -0.1% | \$345,711,310 | \$12,674,957,960 | 9.7% |

Homestead Property Taxes

Homestead property taxes decreased 0.6% on average in Allen County in 2012. Tax rates in most Allen County tax districts decreased. The county average tax rate fell slightly, by 0.2%. Allen County's local homestead credit amount increased in 2012, which added to the homestead tax bill cut. The percentage of Allen County homesteads at their tax caps fell from 31.3% in 2011 to 31.0% in 2012.

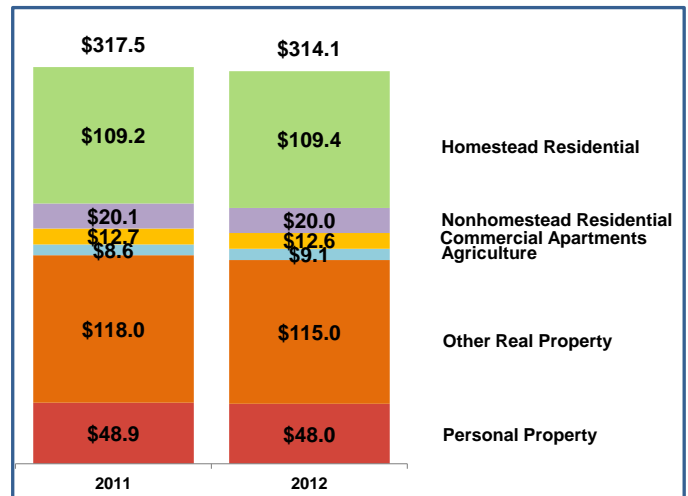
Comparable Homestead Property Tax Changes in Allen County

| | 2011 to 2012 | |
|------------------------------------|-------------------------|---------------------|
| | Number of Homesteads | % Share of Total |
| Summary Change in Tax Bill | | |
| Higher Tax Bill | 44,110 | 46.4% |
| No Change | 5,674 | 6.0% |
| Lower Tax Bill | 45,372 | 47.7% |
| Average Change in Tax Bill | -0.6% | |
| Detailed Change in Tax Bill | | |
| 20% or More | 4,679 | 4.9% |
| 10% to 19% | 5,876 | 6.2% |
| 1% to 9% | 33,555 | 35.3% |
| 0% | 5,674 | 6.0% |
| -1% to -9% | 30,930 | 32.5% |
| -10% to -19% | 7,917 | 8.3% |
| -20% or More | 6,525 | 6.9% |
| Total | 95,156 | 100.0% |

Net Tax Bill Changes - All Property Types

Most of Allen County's 2012 net property taxes were paid by business owners on their land and buildings (other real) and business equipment (personal) and by homeowners. Net tax bills for all taxpayers decreased 1.1% in Allen County in 2012. Net taxes were lower for commercial apartments, nonhomestead residential, other real and personal property. Net taxes were higher for agriculture and slightly higher for homesteads.

Comparison of Net Property Tax by Property Type (In Millions)



Tax Rates, Levies, and Assessed Values

Property tax rates decreased in most Allen County tax districts, but the average tax rate fell by only 0.2%. A small levy increase was offset by a slightly larger increase in certified net assessed value.

Levies in Allen County increased slightly by 0.3%. The largest levy increase was in the Southwest Allen School Corporation, due to increases in the debt service, capital projects, and transportation funds. The county unit saw increases in its general fund levy. The Fort Wayne Community School Corporation had large decreases in its debt service, capital projects, and bus replacement funds.

Allen County's total net assessed value decreased 0.5% in 2012. Other residential and business real and personal assessments decreased. This decline may be a lingering effect of the Great Recession. Agricultural net assessments rose 9.3%. The large increase in agricultural assessed value was due to the 16% increase in the base rate assessment of farmland, from \$1,290 to \$1,500 per acre for taxes in 2012.

| Property Type | Gross AV 2011 | Gross AV 2012 | Gross AV Change | Net AV 2011 | Net AV 2012 | Net AV Change |
|------------------------|-------------------------|-------------------------|--------------------|-------------------------|-------------------------|------------------|
| Homesteads | \$12,505,635,959 | \$12,561,677,618 | 0.4% | \$5,280,125,436 | \$5,327,257,881 | 0.9% |
| Other Residential | 1,527,919,718 | 1,501,795,764 | -1.7% | 1,491,032,930 | 1,473,647,188 | -1.2% |
| Ag Business/Land | 467,421,542 | 514,695,798 | 10.1% | 466,606,500 | 510,233,116 | 9.3% |
| Business Real/Personal | 7,461,247,579 | 7,403,416,694 | -0.8% | 6,066,918,948 | 5,923,117,784 | -2.4% |
| Total | \$21,962,224,798 | \$21,981,585,874 | 0.1% | \$13,304,683,814 | \$13,234,255,969 | -0.5% |

Net AV equals Gross AV less deductions and exemptions • Tax rates are calculated on Net AV • Circuit breaker tax caps are calculated on Gross AV

Tax Cap (Circuit Breaker) Credits

Property taxes are capped at 1% of gross assessed value for homesteads, 2% for other residential property (including rental housing and second homes) and farmland, and 3% for business land, buildings, and equipment. Taxpayers receive credits when their tax bills exceed the caps. Credits are revenue lost to local governments.

Total tax cap credits in Allen County were \$35.3 million, or 9.8% of the levy. This was more than the state average percentage of the levy of 9.2%, and much more than the median value of 3.2% among all counties. Tax rates are the main determinant of tax cap credits, and Allen County's tax rates were higher than the state average and the state median.

Most of the total tax cap credits were in the 2% nonhomestead/farmland category and in the 1% homestead category. The largest percentage losses were in the city of Ft. Wayne, the Ft. Wayne Transportation District, Wayne Township, and Northwest Allen Schools. Tax rates topped \$3 per \$100 assessed value in the tax districts that include these units. The largest dollar losses were in the city of Ft. Wayne, Ft. Wayne Community Schools, and the county unit.

Tax Cap Credits by Category

Tax cap credits increased slightly in Allen County in 2012 by \$270,776, or 0.8%. The percentage of the levy lost to credits was almost unchanged. There were no major changes in state policy to affect tax cap credits in 2012. Allen County credits changed so little because tax rates saw only small changes.

| Tax Cap Category | 2011 | 2012 | Difference | % Change |
|------------------|--------------|--------------|------------|----------|
| 1% | \$15,045,578 | \$15,526,736 | \$481,158 | 3.2% |
| 2% | 16,004,031 | 16,182,245 | 178,214 | 1.1% |
| 3% | 3,427,845 | 3,075,123 | -352,722 | -10.3% |
| Elderly | 517,236 | 481,362 | -35,874 | -6.9% |
| Total | \$34,994,690 | \$35,265,465 | \$270,776 | 0.8% |
| % of Levy | 9.7% | 9.8% | | 0.1% |

Allen County Levy Comparison by Taxing Unit

| Taxing Unit | | | | | | % Change | | | |
|---|-------------|-------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| | 2008 | 2009 | 2010 | 2011 | 2012 | 2008 - 2009 | 2009 - 2010 | 2010 - 2011 | 2011 - 2012 |
| <i>County Total</i> | 468,758,513 | 330,401,193 | 341,617,406 | 345,711,310 | 346,798,301 | -29.5% | 3.4% | 1.2% | 0.3% |
| State Unit | 380,411 | 0 | 0 | 0 | 0 | -100.0% | | | |
| Allen County | 95,007,706 | 61,581,259 | 68,016,841 | 65,339,408 | 67,263,457 | -35.2% | 10.5% | -3.9% | 2.9% |
| Aboite Township | 580,448 | 737,982 | 610,412 | 563,314 | 573,519 | 27.1% | -17.3% | -7.7% | 1.8% |
| Adams Township | 496,127 | 515,148 | 534,487 | 548,122 | 548,269 | 3.8% | 3.8% | 2.6% | 0.0% |
| Cedar Creek Township | 186,206 | 215,734 | 176,629 | 175,074 | 184,341 | 15.9% | -18.1% | -0.9% | 5.3% |
| Eel River Township | 12,116 | 12,667 | 13,055 | 11,525 | 13,588 | 4.5% | 3.1% | -11.7% | 17.9% |
| Jackson Township | 16,343 | 16,716 | 17,226 | 17,579 | 18,236 | 2.3% | 3.1% | 2.0% | 3.7% |
| Jefferson Township | 107,513 | 107,648 | 111,733 | 113,930 | 117,866 | 0.1% | 3.8% | 2.0% | 3.5% |
| Lafayette Township | 5,794 | 5,709 | 5,425 | 5,311 | 45,981 | -1.5% | -5.0% | -2.1% | 765.8% |
| Lake Township | 79,751 | 78,731 | 81,185 | 82,588 | 84,026 | -1.3% | 3.1% | 1.7% | 1.7% |
| Madison Township | 61,641 | 55,022 | 119,768 | 96,095 | 99,472 | -10.7% | 117.7% | -19.8% | 3.5% |
| Marion Township | 96,267 | 89,706 | 92,976 | 94,744 | 95,485 | -6.8% | 3.6% | 1.9% | 0.8% |
| Maumee Township | 93,935 | 72,587 | 121,269 | 111,016 | 137,125 | -22.7% | 67.1% | -8.5% | 23.5% |
| Milan Township | 98,071 | 95,378 | 96,800 | 98,019 | 98,643 | -2.7% | 1.5% | 1.3% | 0.6% |
| Monroe Township | 46,484 | 47,173 | 48,818 | 49,720 | 51,343 | 1.5% | 3.5% | 1.8% | 3.3% |
| Perry Township | 584,608 | 607,693 | 630,617 | 645,260 | 628,250 | 3.9% | 3.8% | 2.3% | -2.6% |
| Pleasant Township | 22,292 | 23,154 | 24,041 | 24,603 | 25,246 | 3.9% | 3.8% | 2.3% | 2.6% |
| Scipio Township | 10,365 | 10,775 | 11,184 | 11,459 | 11,819 | 4.0% | 3.8% | 2.5% | 3.1% |
| Springfield Township | 121,440 | 173,684 | 186,710 | 215,439 | 188,401 | 43.0% | 7.5% | 15.4% | -12.6% |
| St. Joseph Township | 478,971 | 635,593 | 666,579 | 681,516 | 652,278 | 32.7% | 4.9% | 2.2% | -4.3% |
| Washington Township | 315,171 | 334,233 | 347,727 | 353,305 | 359,041 | 6.0% | 4.0% | 1.6% | 1.6% |
| Wayne Township | 2,924,737 | 3,282,585 | 2,734,449 | 2,837,416 | 2,918,931 | 12.2% | -16.7% | 3.8% | 2.9% |
| Fort Wayne Civil City | 99,440,267 | 99,532,973 | 103,327,209 | 106,024,105 | 106,017,165 | 0.1% | 3.8% | 2.6% | 0.0% |
| New Haven Civil City | 4,929,487 | 5,039,673 | 5,232,578 | 5,543,730 | 5,612,301 | 2.2% | 3.8% | 5.9% | 1.2% |
| Woodburn Civil City | 160,093 | 163,189 | 169,098 | 173,252 | 177,932 | 1.9% | 3.6% | 2.5% | 2.7% |
| Zanesville Civil Town | 6,036 | 6,455 | 4,917 | 4,200 | 4,478 | 6.9% | -23.8% | -14.6% | 6.6% |
| Grabill Civil Town | 258,092 | 267,872 | 277,806 | 281,574 | 305,172 | 3.8% | 3.7% | 1.4% | 8.4% |
| Huntertown Civil Town | 365,779 | 269,531 | 373,936 | 310,967 | 298,861 | -26.3% | 38.7% | -16.8% | -3.9% |
| Monroeville Civil Town | 192,730 | 200,244 | 207,852 | 205,713 | 220,346 | 3.9% | 3.8% | -1.0% | 7.1% |
| Leo-Cedarville Civil Town | 377,061 | 379,597 | 392,148 | 400,851 | 410,167 | 0.7% | 3.3% | 2.2% | 2.3% |
| M.S.D. SW Allen County School Corp | 47,748,562 | 22,673,220 | 24,166,122 | 22,622,464 | 24,770,344 | -52.5% | 6.6% | -6.4% | 9.5% |
| Northwest Allen County School Corp | 31,440,594 | 18,486,746 | 19,266,978 | 21,426,422 | 21,521,299 | -41.2% | 4.2% | 11.2% | 0.4% |
| Fort Wayne Community School Corp | 111,379,296 | 59,650,698 | 58,417,853 | 60,276,386 | 56,507,773 | -46.4% | -2.1% | 3.2% | -6.3% |
| East Allen County School Corp | 37,720,764 | 18,684,319 | 18,802,213 | 19,445,736 | 18,483,963 | -50.5% | 0.6% | 3.4% | -4.9% |
| Allen County Public Library | 23,458,693 | 23,935,709 | 24,534,319 | 25,159,792 | 26,018,560 | 2.0% | 2.5% | 2.5% | 3.4% |
| Fort Wayne Public Transportation | 4,053,858 | 4,590,398 | 4,756,981 | 4,814,812 | 5,029,685 | 13.2% | 3.6% | 1.2% | 4.5% |
| Fort Wayne-Allen County Airport Authority | 3,693,159 | 6,502,534 | 5,769,696 | 5,665,706 | 5,963,118 | 76.1% | -11.3% | -1.8% | 5.2% |
| Southwest Allen County Fire | 1,237,536 | 1,206,768 | 1,269,769 | 1,280,157 | 1,341,820 | -2.5% | 5.2% | 0.8% | 4.8% |
| Allen County Solid Waste | 0 | 0 | 0 | 0 | 0 | | | | |
| Allen County Redevelopment Commission | 92,650 | 92,064 | 0 | 0 | 0 | -0.6% | -100.0% | | |
| Fort Wayne Redevelopment Commission | 457,417 | 0 | 0 | 0 | 0 | -100.0% | | | |
| Monroeville Redevelopment Commission | 20,042 | 20,026 | 0 | 0 | 0 | -0.1% | -100.0% | | |

Allen County 2012 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

| Dist # | Taxing District | Tax Rate | Credit Rates | | | | | | Net Tax Rate, Homesteads |
|--------|---------------------------------|----------|--------------|-------------------|--------------------|----------------------|-------------------|---------------------|-----------------------------|
| | | | LOIT PTRC | COIT Homestead | CEDIT Homestead | CEDIT Residential | LOIT Homestead | LOIT Residential | |
| 02038 | Aboite Township (11) | 1.8572 | -- | 8.1447% | -- | -- | -- | -- | 1.7059 |
| 02039 | Adams Township (12) | 2.0963 | -- | 8.1447% | -- | -- | -- | -- | 1.9256 |
| 02040 | Adams Township-Transportation | 2.1545 | -- | 8.1447% | -- | -- | -- | -- | 1.9790 |
| 02041 | New Haven City Adams Twp Trans | 2.8997 | -- | 8.1447% | -- | -- | -- | -- | 2.6635 |
| 02042 | Cedar Creek Township (13) | 1.6673 | -- | 8.1447% | -- | -- | -- | -- | 1.5315 |
| 02043 | Grabill Town (40) | 2.4665 | -- | 8.1447% | -- | -- | -- | -- | 2.2656 |
| 02044 | Eel River Township (14) | 2.2810 | -- | 8.1447% | -- | -- | -- | -- | 2.0952 |
| 02045 | Jackson Township (15) | 1.6544 | -- | 8.1447% | -- | -- | -- | -- | 1.5197 |
| 02046 | Jefferson Township (16) | 1.7208 | -- | 8.1447% | -- | -- | -- | -- | 1.5806 |
| 02047 | New Haven Jefferson Twp Trans | 2.8750 | -- | 8.1447% | -- | -- | -- | -- | 2.6408 |
| 02048 | Lafayette Township (17) | 1.9865 | -- | 8.1447% | -- | -- | -- | -- | 1.8247 |
| 02049 | Lake Township (18) | 2.2976 | -- | 8.1447% | -- | -- | -- | -- | 2.1105 |
| 02050 | Madison Township (19) | 1.7347 | -- | 8.1447% | -- | -- | -- | -- | 1.5934 |
| 02051 | Marion Township (20) | 1.6852 | -- | 8.1447% | -- | -- | -- | -- | 1.5479 |
| 02052 | Maumee Township (21) | 1.7762 | -- | 8.1447% | -- | -- | -- | -- | 1.6315 |
| 02053 | Woodburn City (55) | 2.4341 | -- | 8.1447% | -- | -- | -- | -- | 2.2358 |
| 02054 | Milan Township (22) | 1.6663 | -- | 8.1447% | -- | -- | -- | -- | 1.5306 |
| 02055 | Monroe Township (23) | 1.7143 | -- | 8.1447% | -- | -- | -- | -- | 1.5747 |
| 02056 | Monroeville Town (45) | 2.8243 | -- | 8.1447% | -- | -- | -- | -- | 2.5943 |
| 02057 | Perry Township (24) | 2.2744 | -- | 8.1447% | -- | -- | -- | -- | 2.0892 |
| 02058 | Huntertown Town (42) | 2.4722 | -- | 8.1447% | -- | -- | -- | -- | 2.2708 |
| 02059 | Pleasant Township (25) | 1.8094 | -- | 8.1447% | -- | -- | -- | -- | 1.6620 |
| 02060 | Pleasant Township-Trans (47) | 1.8676 | -- | 8.1447% | -- | -- | -- | -- | 1.7155 |
| 02061 | Scipio Township (26) | 1.6670 | -- | 8.1447% | -- | -- | -- | -- | 1.5312 |
| 02062 | Springfield Township (27) | 1.7411 | -- | 8.1447% | -- | -- | -- | -- | 1.5993 |
| 02063 | St Joseph Township (28) | 1.7453 | -- | 8.1447% | -- | -- | -- | -- | 1.6032 |
| 02064 | St Joseph Township-Trans (77) | 1.8035 | -- | 8.1447% | -- | -- | -- | -- | 1.6566 |
| 02065 | Washington Township (29) | 1.7671 | -- | 8.1447% | -- | -- | -- | -- | 1.6232 |
| 02066 | Washington Township-Trans (87) | 1.8253 | -- | 8.1447% | -- | -- | -- | -- | 1.6766 |
| 02067 | Wayne Township (31) | 1.9326 | -- | 8.1447% | -- | -- | -- | -- | 1.7752 |
| 02068 | Wayne Township-Trans (30) | 1.9908 | -- | 8.1447% | -- | -- | -- | -- | 1.8287 |
| 02069 | Fort Wayne Adams Twp Ft Wayne | 3.0611 | -- | 8.1447% | -- | -- | -- | -- | 2.8118 |
| 02070 | Fort Wayne Adams Twp EACS (65) | 3.0460 | -- | 8.1447% | -- | -- | -- | -- | 2.7979 |
| 02071 | Fort Wayne Pleasant Twp (70) | 3.0305 | -- | 8.1447% | -- | -- | -- | -- | 2.7837 |
| 02072 | Fort Wayne St Joseph Twp (75) | 3.0422 | -- | 8.1447% | -- | -- | -- | -- | 2.7944 |
| 02073 | Ft Wayne Washington Twp (80) | 3.0261 | -- | 8.1447% | -- | -- | -- | -- | 2.7796 |
| 02074 | Fort Wayne Wayne Twp (91-95) | 3.1537 | -- | 8.1447% | -- | -- | -- | -- | 2.8968 |
| 02075 | Fort Wayne Aboite Twp (59) | 3.2051 | -- | 8.1447% | -- | -- | -- | -- | 2.9441 |
| 02076 | Fort Wayne Wayne Fire Dist (96) | 2.8255 | -- | 8.1447% | -- | -- | -- | -- | 2.5954 |
| 02077 | Ft Wayne Adams Twp NH-Park-EAC | 3.0637 | -- | 8.1447% | -- | -- | -- | -- | 2.8142 |
| 02079 | Zanesville Town (44) | 2.1436 | -- | 8.1447% | -- | -- | -- | -- | 1.9690 |
| 02080 | Ft Wayne Pleasant - Fire (71) | 2.7023 | -- | 8.1447% | -- | -- | -- | -- | 2.4822 |
| 02082 | Leo-Cedarville-Cedar Creek Twp | 1.9960 | -- | 8.1447% | -- | -- | -- | -- | 1.8334 |
| 02085 | New Haven St Joe | 2.8959 | -- | 8.1447% | -- | -- | -- | -- | 2.6600 |
| 02087 | Eel River Huntertown | 2.4788 | -- | 8.1447% | -- | -- | -- | -- | 2.2769 |
| 02091 | Ft Wayne Perry | 3.6028 | -- | 8.1447% | -- | -- | -- | -- | 3.3094 |
| 02097 | Ft Wayne Milan | 3.0149 | -- | 8.1447% | -- | -- | -- | -- | 2.7693 |

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

Allen County 2012 Circuit Breaker Cap Credits

| Taxing Unit Name | Circuit Breaker Credits by Property Type | | | | | Circuit Breaker as % of Levy | |
|---|--|---|------------------------------------|---------|------------|------------------------------|-------|
| | (1%) Homesteads | (2%) Other Residential and Farmland | (3%) All Other Real/Personal | Elderly | Total | | |
| <i>Non-TIF Total</i> | 15,526,129 | 16,146,885 | 2,700,781 | 481,362 | 34,855,157 | 346,798,301 | 10.1% |
| <i>TIF Total</i> | 607 | 35,360 | 374,342 | 0 | 410,308 | 13,610,390 | 3.0% |
| <i>County Total</i> | 15,526,736 | 16,182,245 | 3,075,123 | 481,362 | 35,265,465 | 360,408,691 | 9.8% |
| Allen County | 2,673,278 | 2,787,194 | 449,319 | 88,251 | 5,998,043 | 67,263,457 | 8.9% |
| Aboite Township | 22,239 | 7,510 | 777 | 242 | 30,768 | 573,519 | 5.4% |
| Adams Township | 5,785 | 21,921 | 1,242 | 704 | 29,651 | 548,269 | 5.4% |
| Cedar Creek Township | 17 | 47 | 0 | 151 | 215 | 184,341 | 0.1% |
| Eel River Township | 298 | 408 | 0 | 9 | 715 | 13,588 | 5.3% |
| Jackson Township | 0 | 0 | 0 | 10 | 10 | 18,236 | 0.1% |
| Jefferson Township | 54 | 282 | 0 | 107 | 443 | 117,866 | 0.4% |
| Lafayette Township | 64 | 0 | 0 | 15 | 79 | 45,981 | 0.2% |
| Lake Township | 747 | 3,641 | 0 | 74 | 4,462 | 84,026 | 5.3% |
| Madison Township | 0 | 0 | 0 | 177 | 177 | 99,472 | 0.2% |
| Marion Township | 0 | 0 | 0 | 154 | 154 | 95,485 | 0.2% |
| Maumee Township | 136 | 1,663 | 0 | 294 | 2,093 | 137,125 | 1.5% |
| Milan Township | 0 | 2 | 0 | 11 | 14 | 98,643 | 0.0% |
| Monroe Township | 91 | 652 | 0 | 171 | 914 | 51,343 | 1.8% |
| Perry Township | 31,291 | 8,910 | 277 | 385 | 40,862 | 628,250 | 6.5% |
| Pleasant Township | 0 | 9 | 36 | 30 | 76 | 25,246 | 0.3% |
| Scipio Township | 0 | 0 | 0 | 1 | 1 | 11,819 | 0.0% |
| Springfield Township | 0 | 0 | 0 | 112 | 112 | 188,401 | 0.1% |
| St. Joseph Township | 28,152 | 31,539 | 1,858 | 1,181 | 62,730 | 652,278 | 9.6% |
| Washington Township | 3,510 | 6,136 | 1,154 | 478 | 11,278 | 359,041 | 3.1% |
| Wayne Township | 44,305 | 261,455 | 60,429 | 5,924 | 372,114 | 2,918,931 | 12.7% |
| Fort Wayne Civil City | 5,878,191 | 6,414,248 | 1,127,463 | 168,156 | 13,588,058 | 106,017,165 | 12.8% |
| New Haven Civil City | 137,993 | 250,607 | 2,614 | 8,895 | 400,109 | 5,612,301 | 7.1% |
| Woodburn Civil City | 561 | 6,849 | 0 | 681 | 8,092 | 177,932 | 4.5% |
| Zanesville Civil Town | 0 | 3 | 0 | 40 | 44 | 4,478 | 1.0% |
| Grabill Civil Town | 541 | 6,202 | 0 | 444 | 7,187 | 305,172 | 2.4% |
| Huntertown Civil Town | 8,333 | 7,075 | 0 | 347 | 15,755 | 298,861 | 5.3% |
| Monroeville Civil Town | 1,984 | 14,298 | 0 | 888 | 17,171 | 220,346 | 7.8% |
| Leo-Cedarville Civil Town | 451 | 0 | 0 | 809 | 1,260 | 410,167 | 0.3% |
| M.S.D. SW Allen County School Corp | 1,589,974 | 540,687 | 55,964 | 16,856 | 2,203,481 | 24,770,344 | 8.9% |
| Northwest Allen County School Corp | 1,879,477 | 426,804 | 158,989 | 15,795 | 2,481,064 | 21,521,299 | 11.5% |
| Fort Wayne Community School Corp | 1,573,314 | 3,298,111 | 554,757 | 96,323 | 5,522,506 | 56,507,773 | 9.8% |
| East Allen County School Corp | 107,877 | 426,337 | 22,727 | 22,462 | 579,403 | 18,483,963 | 3.1% |
| Allen County Public Library | 1,034,066 | 1,078,130 | 173,804 | 34,137 | 2,320,137 | 26,018,560 | 8.9% |
| Fort Wayne Public Transportation | 264,657 | 294,163 | 49,537 | 7,977 | 616,333 | 5,029,685 | 12.3% |
| Fort Wayne-Allen County Airport Authority | 236,995 | 247,094 | 39,834 | 7,824 | 531,745 | 5,963,118 | 8.9% |
| Southwest Allen County Fire | 1,747 | 4,909 | 0 | 1,247 | 7,903 | 1,341,820 | 0.6% |
| Ft. Wayne Redevelopment Commission | 0 | 0 | 0 | 0 | 0 | 0 | |
| New Haven Park | 0 | 0 | 0 | 0 | 0 | 0 | |
| Allen County Solid Waste | 0 | 0 | 0 | 0 | 0 | 0 | |
| Allen County Redevelopment Commission | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fort Wayne Redevelopment Commission | 0 | 0 | 0 | 0 | 0 | 0 | |
| Monroeville Redevelopment Commission | 0 | 0 | 0 | 0 | 0 | 0 | |
| TIF - New Haven Adams Ctr EDA - 041 | 0 | 247 | 0 | 0 | 247 | 16,969 | 1.5% |
| TIF - New Haven 1469 - 041 | 0 | 208 | 0 | 0 | 208 | 62,367 | 0.3% |
| TIF - Grabill EDA - 042 | 0 | 0 | 0 | 0 | 0 | 17,899 | 0.0% |
| TIF - Grabill EDA - 043 | 0 | 48 | 0 | 0 | 48 | 32,082 | 0.2% |
| TIF - Bandalier EDA - 046 | 0 | 0 | 0 | 0 | 0 | 1,597 | 0.0% |
| TIF - Casad East - 046 | 0 | 0 | 0 | 0 | 0 | 118,457 | 0.0% |
| TIF - New Haven 1469 - 047 | 0 | 1,444 | 0 | 0 | 1,444 | 210,888 | 0.7% |
| TIF - Fort Wayne Assembly - 048 | 0 | 0 | 0 | 0 | 0 | 70,817 | 0.0% |
| TIF - General Motors - 048 | 0 | 0 | 0 | 0 | 0 | 1,337,785 | 0.0% |
| TIF - Vera Bradley - 048 | 0 | 0 | 0 | 0 | 0 | 121,529 | 0.0% |
| TIF - Zubrick Rd II - 048 | 0 | 0 | 0 | 0 | 0 | 7,595 | 0.0% |
| TIF - Zubrick - 048 | 0 | 0 | 0 | 0 | 0 | 18,350 | 0.0% |
| TIF - Uniroyal Goodrich - 054 | 0 | 0 | 0 | 0 | 0 | 21,544 | 0.0% |
| TIF - Monroeville - 056 | 0 | 119 | 0 | 0 | 119 | 291,958 | 0.0% |
| TIF - Oak Crossing - 057 | 0 | 0 | 0 | 0 | 0 | 47,386 | 0.0% |

| Taxing Unit Name | Circuit Breaker Credits by Property Type | | | | | Circuit Breaker as % of Levy | |
|---|--|---|------------------------------------|---------|------------|------------------------------|-------|
| | (1%) Homesteads | (2%) Other Residential and Farmland | (3%) All Other Real/Personal | Elderly | Total | Levy | |
| <i>Non-TIF Total</i> | 15,526,129 | 16,146,885 | 2,700,781 | 481,362 | 34,855,157 | 346,798,301 | 10.1% |
| <i>TIF Total</i> | 607 | 35,360 | 374,342 | 0 | 410,308 | 13,610,390 | 3.0% |
| <i>County Total</i> | 15,526,736 | 16,182,245 | 3,075,123 | 481,362 | 35,265,465 | 360,408,691 | 9.8% |
| TIF - Bluffton Road East - 059 | 0 | 0 | 0 | 0 | 0 | 2,881 | 0.0% |
| TIF - Brookwood - 059 | 0 | 0 | 0 | 0 | 0 | 18,604 | 0.0% |
| TIF - I469 Bluffton Rd Nestle EDA - 059 | 0 | 0 | 0 | 0 | 0 | 385,417 | 0.0% |
| TIF - Jackson Industrial Park - 059 | 0 | 0 | 0 | 0 | 0 | 24,190 | 0.0% |
| TIF - Baer Field EDA - 071 | 0 | 834 | 2,644 | 0 | 3,478 | 323,759 | 1.1% |
| TIF - Maysville Stelthorn - 072 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TIF - Centennial Park - 073 | 0 | 1 | 2,040 | 0 | 2,041 | 282,871 | 0.7% |
| TIF - Lima Rd Ley Rd - 073 | 0 | 0 | 613 | 0 | 613 | 71,066 | 0.9% |
| TIF - Lima Wells Fernhill - 073 | 0 | 0 | 1,586 | 0 | 1,586 | 414,061 | 0.4% |
| TIF - Summit Park - 073 | 0 | 86 | 2,733 | 0 | 2,819 | 515,246 | 0.5% |
| TIF - W Hwy 30 - 073 | 0 | 0 | 1,954 | 0 | 1,954 | 405,732 | 0.5% |
| TIF - Baer Field EDA - 074 | 0 | 3,328 | 39,177 | 0 | 42,504 | 812,941 | 5.2% |
| TIF - Civic Center - 074 | 607 | 27,581 | 123,696 | 0 | 151,884 | 2,681,622 | 5.7% |
| TIF - East Illinois Rd - 074 | 0 | 0 | 1,166 | 0 | 1,166 | 23,918 | 4.9% |
| TIF - Jefferson Illinois EDA - 074 | 0 | 0 | 163,843 | 0 | 163,843 | 3,389,944 | 4.8% |
| TIF - Lima Wells Fernhill - 074 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TIF - Tillman Anthony - 074 | 0 | 118 | 34,890 | 0 | 35,008 | 735,621 | 4.8% |
| TIF - Baer Field EDA - 076 | 0 | 156 | 0 | 0 | 156 | 535 | 29.2% |
| TIF - East Illinois Rd - 076 | 0 | 0 | 0 | 0 | 0 | 515,873 | 0.0% |
| TIF - Baer Field EDA - 080 | 0 | 1,190 | 0 | 0 | 1,190 | 628,885 | 0.2% |

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

Circuit Breaker Credit Types:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

Other Residential/Farmland includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

Elderly includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.